

OFFICIAL GAZETTE



GOVERNMENT OF GOA, DAMAN AND DIU

GOVERNMENT OF GOA, DAMAN AND DIU

Law and Judicial Department

Notification

LD/4323/71

The Stamp and Excise Duties (Amendment) Ordinance, 1971 (16 of 1971) promulgated by the President of India is hereby published for general information.

M. S. Borkar, Under Secretary.

Panaji, 17th November, 1971.

THE STAMP AND EXCISE DUTIES (AMENDMENT) ORDINANCE, 1971

No. 16 of 1971

Promulgated by the President in the Twenty-second Year of the Republic of India

An Ordinance further to amend the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944 and the Union Duties of Excise (Distribution) Act, 1962.

2 of 1899.
1 of 1944.
3 of 1962.

Whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, Therefore, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. **Short title and commencement.**—(1) This Ordinance may be called the Stamp and Excise Duties (Amendment) Ordinance, 1971.

(2) It shall come into force on the 15th day of November, 1971.

2. **Temporary amendment of Act 2 of 1899, Act 1 of 1944 and Act 3 of 1962.**—During the period of operation of this Ordinance, the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944 and the Union Duties of Excise (Distribution) Act, 1962, shall have effect subject to the amendments specified in sections 3, 4 and 5 respectively.

3. **Amendment of Act 2 of 1899.**—In the Indian Stamp Act, 1899, after section 3, the following section shall be inserted, namely:—

“3A. Instruments chargeable with additional duty.—(1) Every instrument chargeable with

duty under section 3 read with Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a) of Schedule I shall, in addition to such duty, be chargeable with a duty of ten paise.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription ‘refugee relief’ whether with or without any other design, picture or inscription.

(3) Except as otherwise provided in sub-section (2), the provisions of this Act shall, so far as may be, apply in relation to the additional duties chargeable under sub-section (1) in respect of the instruments referred to therein as they apply in relation to the duty chargeable under section 3 in respect of those instruments.”

4. **Amendment of Act 1 of 1944.**—In the First Schedule to the Central Excises and Salt Act, 1944, after Item No. 60, the following Item shall be inserted, namely:—

| | |
|---|--------------------|
| “61 Newspapers and all other printed periodicals. | 2 paise per copy.” |
|---|--------------------|

Explanation.—For the purposes of this Item, ‘newspaper’ means any printed periodical work containing news or comments on news.

5. **Amendment of Act 3 of 1962.**—In the Union Duties of Excise (Distribution) Act, 1962, in section 2, after the words and figures “duties of excise levied and collected under the Central Excises and Salt Act, 1944”, the brackets, words and figures “(other than duties of excise levied and collected under that Act on newspapers and all other printed periodicals falling under Item 61 of the First Schedule to that Act)” shall be inserted.

V. V. GIRI,
President.

Notification

LD/4323/71

The Railway Passenger Fares Ordinance, 1971 (17 of 1971) promulgated by the President of India is hereby published for general information.

M. S. Borkar, Under Secretary.

Panaji, 17th November, 1971.

THE RAILWAY PASSENGER FARES ORDINANCE, 1971

No. 17 of 1971

Promulgated by the President in the Twenty-second Year of the Republic of India

An Ordinance to provide for the levy of a tax on railway fares.

Whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, Therefore, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. Short title and commencement.—(1) This Ordinance may be called the Railway Passenger Fares Ordinance, 1971.

(2) It shall come into force at once.

2. Definitions.—In this Ordinance, unless the context otherwise requires,—

(a) "fare" means the total amount of all charges of whatever nature payable by a passenger or group of passengers in respect of his or their carriage, and includes—

(i) haulage charges for supply of carriages of particular types;

(ii) empty haulage charges on tourist cars and saloons;

(iii) charges for pilot engines; and

(iv) charges for dining cars attached to special trains,

but does not include—

(i) the tax payable under this Ordinance;

(ii) terminal taxes, pilgrim taxes and tolls on bridges;

(iii) reservation charges (including reservation charges for sleeping accommodation); and

(iv) hire, detention and stabling charges in respect of passenger traffic booked in reserved carriages and special trains;

(b) "passenger" means any person travelling on a railway in any description or class of train or carriage on payment of his fare, whether at full rates or at concessional rates;

(c) "railway" and "railway administration" have the meanings respectively assigned to them in the Indian Railways Act, 1890.

9 of 1890.

3. Levy of tax on passenger fares.—(1) Subject to the provisions of this Ordinance, there shall be levied and collected on fares paid by passengers carried by any railway in India, whether by itself or in conjunction with any other mode of transport or in conjunction with any railways in any adjacent country, a tax at the rate specified in that behalf in the Schedule:

Provided that no tax shall be levied under this sub-section on fares paid by passengers for journeys commencing on or before the 14th day of November, 1971.

(2) The tax levied under sub-section (1) shall be collected by the railway administration as an addition to the fares and the railway administration shall have all the powers and remedies for the recovery thereof as though the same were a rate or fare which the railway administration is empowered to levy under the Indian Railways Act, 1890.

9 of 1890.

4. Rules for computing tax on passenger fares.—In computing the tax payable under this Ordinance, the following rules shall apply, namely:—

Rule 1.—The tax leviable shall, wherever necessary, be rounded off to the nearest multiple of five paise, two and one-half paise and over being counted as five paise and less than two and one-half paise being disregarded.

Rule 2.—In the case of return tickets, the tax shall be computed separately with reference to each of the journeys covered by the return ticket as if the said journeys had been performed on separate tickets.

Rule 3.—In the case of tickets issued from or to out-agencies or city booking offices, the tax shall be leviable only in respect of the fare attributable to the actual journey by railway.

5. Power to exempt.—Where the Central Government is of opinion that it is necessary or expedient in the public interest so to do, it may, by notification in the Official Gazette, exempt, either in whole or in part, and either absolutely or subject to such conditions as it may specify in the notification, any passengers or class of passengers from the tax leviable under this Ordinance.

6. Distribution of proceeds of tax.—During each financial year ending on or after the 31st day of March, 1972, there shall be paid to each State (not being a Union territory) such sum of money as bears to the net proceeds of the tax collected under this Ordinance during that year in all the territories of India the same proportion as the aggregate of the fares collected in that State during that year bears to the aggregate of the fares collected in all the territories of India during that year.

7. Power to make rules.—(1) The Central Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Ordinance.

(2) In particular, and without prejudice to the generality of the foregoing power, rules so made may—

(a) regulate the collection by or on behalf of the railway administration of the tax levied under this Ordinance and provide for the authority to which, and the time and manner in which, the tax shall be paid;

(b) prescribe the form of the returns to be submitted by any authority collecting the tax and the particulars to be contained therein and the manner in which it is to be verified;

(c) provide for the time at which, and the manner in which, any payments to States under this Ordinance are to be made, for the making

of adjustments between one financial year and another and for any other incidental or ancillary matters relating to such payments.

(3) In making rules under this section, the Central Government may direct that a breach of any of those rules shall be punishable with fine which may extend to one thousand rupees for each such breach.

(4) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

THE SCHEDULE

(See section 3)

| Description of traffic | Rate of tax |
|---|--|
| 1. Passengers travelling by railway otherwise than on railway season tickets or mileage coupons— | |
| (a) where the fare is less than one rupee | Nil |
| (b) where the fare is one rupee or more | 5% of the fare |
| 2. Passengers travelling by railway on season tickets— | |
| (a) where the value of the season ticket is less than one rupee | Nil |
| (b) where the value of the season ticket is one rupee or more: | 5% of value |
| Provided that where the season ticket for travel by any particular class is for journey between two places in respect of which the fare for a single journey ticket of the same class is less than one rupee, the tax payable shall be nil. | |
| 3. Passengers travelling by railway on mileage coupons | 5% of the cost of the coupons or five paise, whichever is more |

V. V. GIRI
President.

Notification

LD/4323/71

The Tax on Postal Articles Ordinance, 1971 (18 of 1971) promulgated by the President of India is hereby published for general information.

M. S. Borkar, Under Secretary.

Panaji, 17th November, 1971.

THE TAX ON POSTAL ARTICLES ORDINANCE, 1971

No. 18 of 1971

Promulgated by the President in the Twenty-second Year of the Republic of India

An Ordinance to provide for the levy of a tax on certain postal articles.

Whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, Therefore, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following ordinance:—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Tax on Postal Articles Ordinance, 1971.

(2) It extends to the whole of India except the State of Jammu and Kashmir.

(3) It shall come into force on the 15th day of November, 1971.

2. **Definitions.**—In this Ordinance, unless the context otherwise requires,—

(a) "money order" means a money order referred to in Chapter IX of the Indian Post Office Act, 1898; 6 of 1898

(b) "postal article" means any letter, letter-card, book, pattern or sample packet, parcel or any other article or thing (not being a postcard or a newspaper transmissible by post as a registered newspaper) which is transmissible by post and for the transmission of which postage is chargeable under the Indian Post Office Act, 1898 and includes a money order, a phonogram and a telegram; 6 of 1898

(c) "rules" means rules made under this Ordinance;

(d) the expressions "phonogram", "telegram" and "telegraph office" shall have the same meanings as in the rules made under the Indian Telegraph Act, 1885; 13 of 1885

(e) words and expressions used but not defined in this Ordinance and defined in the Indian Post Office Act, 1898 or in the rules made thereunder shall have the same meaning as in that Act or, as the case may be, those rules. 6 of 1898

3. **Levy of tax.**—(1) Subject to the provisions of this Ordinance, there shall be levied and collected on all postal articles transmitted by post or through any telegraph office in the territories to which this Ordinance extends a tax at the rate of five paise for each such article.

(2) The tax levied under sub-section (1) on any postal article shall be collected, as an addition to the postage, fees or charges payable in respect of such article, by the authority empowered under the In-

dian Post Office Act, 1898 or, as the case may be, the Indian Telegraph Act, 1885 to collect such postage, fees or charges: 6 of 1898 13 of 1885

Provided that where the postage, fees or charges payable in respect of a postal article is collected by means of stamps, the tax levied under sub-section (1) on such postal article shall be paid and such payment shall be indicated on such article by means of an adhesive stamp issued under the Indian Post Office Act, 1898 and bearing the inscription "refugee relief" whether with or without any other design, picture or inscription. 6 of 1898

(3) Save as otherwise expressly provided in sub-section (2) or in the rules —

(a) the provisions of the Indian Post Office Act, 1898 and the rules made thereunder shall, so far as may be, apply in relation to the tax levied under sub-section (1) on any postal article (not being a phonogram or telegram) as they apply in relation to the postage, fees or charges payable under that Act and those rules in respect of such postal article; 6 of 1898

(b) the provisions of the Indian Telegraph Act, 1885 and the rules made thereunder shall, so far as may be, apply in relation to the tax levied under sub-section (1) on any postal article being a phonogram or telegram as they apply in relation to the postage, fees or charges payable under that Act and those rules in respect of such article. 13 of 1885

4. Power to reduce or remit. — Where the Central Government is of opinion that it is necessary or expedient in the public interest so to do, it may, by notification in the Official Gazette, reduce or remit, whether prospectively or retrospectively, and subject to such conditions, if any, as it may specify in the notification, the tax payable under this Ordinance in respect of any such postal articles or class of postal articles as may be specified in the notification.

5. Power to make rules. — (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Ordinance.

(2) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

V. V. GIRI
President.

Notification

LD/82/71

The Inland Air Travel Tax Ordinance, 1971 (No. 19 of 1971) which was recently promulgated by the President of India is hereby published for general information.

M. S. Borkar, Under Secretary.

Panaji, 17th November, 1971.

GOVERNMENT OF INDIA

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 30th October, 1971

Kartika 8, 1893 (Saka)

THE INLAND AIR TRAVEL TAX ORDINANCE, 1971

No. 19 of 1971

Promulgated by the President in the Twenty-second Year of the Republic of India

An Ordinance to provide for the levy of a tax on inland air travel.

Whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, Therefore, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance :—

1. Short title, extent and commencement. — (1) This Ordinance may be called the Inland Air Travel Tax Ordinance, 1971.

(2) It extends to the whole of India except the State of Jammu and Kashmir.

(3) It shall come into force at once.

2. Definitions. — In this Ordinance, unless, the context otherwise requires, —

(a) "aircraft" means any aircraft as defined in section 2 of the Aircraft Act, 1934, which is used (whether exclusively or not) for the carriage of passengers; 22 of 1934.

(b) "carrier" means a corporation, company or other person undertaking the carriage of a passenger on an inland journey;

(c) "fare" means the total amount of all charges of whatever nature (including charge, if any, for provision of food or accommodation) payable to the carrier by or on behalf of a passenger in respect of his inland journey;

(d) "inland journey" in relation to a passenger, means —

(i) his journey from any place within the territories to which this Ordinance extends to any other place within the said territories; or

(ii) if his journey is from or to any place in the territories to which this Ordinance extends to or from a place in the State of Jammu and Kashmir, so much of his journey as falls within the said territories,

but does not include, in either case, a journey which is performed on a through international ticket and which precedes, or forms part of a series of journeys preceding, or follows, or forms part of a series of journeys following, a journey to or from a place outside India on the same ticket.

Explanation. — For the purpose of determining the portion of journey referred to in sub-clause (ii) falling within the territories to which this Ordinance extends, the journey referred to therein shall be deemed to terminate or, as the case may be, commence from Amritsar irrespective of whether the aircraft by which the passenger is travelling over-flies or halts at Amritsar;

(e) "passenger" means any person travelling on board an aircraft on an inland journey on payment of his fare whether at full rates or concessional rates.

3. Inland air travel tax. — (1) Subject to the provisions of this Ordinance, there shall be levied and paid to the Central Government in respect of every inland journey by a passenger a tax (hereinafter referred to as the inland air travel tax) at the rate of five per cent. of the fare for such journey:

Provided that no such tax shall be levied under this sub-section in respect of any journey commencing on or before the 14th day of November, 1971.

(2) In accordance with rules made under this Ordinance, the inland air travel tax shall be collected by the carrier undertaking the carriage of the passengers, or, where the tickets or other relevant documents for such carriage are not issued by such carrier, by the carrier to whom such tickets or other documents relate, as an addition to the fares payable by such passengers and shall be paid to the Central Government.

4. Rules for computing inland air travel tax. — In computing the tax leviable under this Ordinance, the following rules shall apply, namely:—

Rule 1. — The tax leviable shall, wherever necessary, be rounded off to the nearest rupee, fifty paise and over being counted as one rupee and less than fifty paise being disregarded.

Rule 2. — In the case of a journey by a passenger from a place in the territories to which this Ordinance extends to a place in the State of Jammu and Kashmir, the tax leviable shall be computed as if such journey were up to Amritsar.

Rule 3. — In the case of a journey by a passenger from a place in the State of Jammu and Kashmir to a place in the territories to which this Ordinance extends, the tax leviable shall be computed as if such journey were from Amritsar.

5. Power to exempt. — Where the Central Government is of opinion that it is necessary or expedient in the public interest so to do, it may, by notification in the Official Gazette, exempt, either in whole or in part, and either absolutely or subject

to such conditions as it may specify in the notification, any passengers or class of passengers from the tax leviable under this Ordinance.

6. Penalty. — Any person contravening the provisions of this Ordinance or of any rule made under this Ordinance shall be liable to a penalty not exceeding one thousand rupees for every such contravention and such penalty may be adjudged by such authority and in such manner as may be specified in the rules made under this Ordinance.

7. Protection of action taken in good faith. — No suit or other legal proceeding shall lie against the Central Government and no suit, prosecution or other legal proceeding shall lie against any officer or authority of that Government for anything in good faith done or intended to be done in pursuance of this Ordinance or the rules made thereunder.

8. Power to make rules. — (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Ordinance.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the returns and other particulars and information which carriers shall furnish, the authorities to whom, and the intervals at which, such returns, particulars and information shall be furnished;

(b) the assessment and collection of the inland air travel tax including the charges for collection payable to carriers, the authorities by whom adjudication of penalty and other functions under this Ordinance are to be discharged, the issue of notices requiring payment of such tax, the manner in which such tax shall be payable, the recovery of any such tax due to the Central Government in the same manner as an arrear of land revenue or in any other manner, and the procedure for claiming refund of any amount paid under this Ordinance;

(c) the powers of authorities referred to in clause (b) to enter, inspect and search any aircraft or any premises of a carrier and to examine any tickets, books of account, returns or other documents for the purpose of carrying out any duty imposed on any such authority by or under this Ordinance;

Provided that the provisions of the Code of Criminal Procedure, 1898, relating to searches shall, so far as they are applicable, apply in relation to searches under rules made under this clause; 5 of 1898.

(d) the procedure for adjudication of penalty;

(e) appeal and revision in the case of any order made under this Ordinance, the manner in which and the time within which appeal may be preferred or application for revision may be made and the fees payable therefor;

(f) any other matter which is to be, or may be, provided for by rules under this Ordinance.

(3) Every rule made under this Ordinance shall be laid as soon as may be after it is made, before

each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

V. V. GIRI,
President.

N. D. P. NAMBOODIRIPAD,
Joint Secy. to the Govt. of India.

Notification

LD/85/71

The Motor Vehicles (Requisitioning and Control) Ordinance, 1971 (23 of 1971) promulgated by the President of India is hereby published for general information.

M. S. Borkar, Under Secretary.

Panaji, 18th November, 1971.

GOVERNMENT OF INDIA MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 9th November,
1971, /Kartika 18, 1893 (Saka)

THE MOTOR VEHICLES (REQUISITIONING AND CONTROL) ORDINANCE, 1971

No. 23 of 1971

Promulgated by the President in the Twenty-second Year of the Republic of India

An Ordinance to provide for the requisitioning of motor vehicles, and controlling their use, in certain emergent circumstances, and for matters connected therewith.

Whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, Therefore, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. Short title, extent and commencement.—(1) This Ordinance may be called the Motor Vehicles (Requisitioning and Control) Ordinance, 1971.

(2) It extends to the whole of India.

(3) It shall come into force at once.

2. Definitions.—In this Ordinance, unless the context otherwise requires,—

(a) “competent authority” means the Central Government or the State Government or any person appointed by the Central Government or the State Government to exercise the powers of competent authority under any provisions of this Ordinance;

(b) “motor vehicle” has the same meaning as assigned under clause (18) of section 2 of the Motor Vehicles Act, 1939;

4 of 1939

(c) “owner” includes, where the person in possession of a motor vehicle is a minor, the guardian of such minor, and in relation to a motor vehicle which is the subject of a hire-purchase agreement, the person in possession of the vehicle under that agreements;

(d) “prescribed” means prescribed by rules made under this Ordinance.

3. Power to requisition motor vehicles.—(1) If in the opinion of the competent authority it is necessary or expedient so to do for securing the defence of India and civil defence, the public safety, the maintenance of services and supplies essential to the life of the community or the relief of distress caused by influx of refugees, serious draught, flood, fire or any other natural calamity, the competent authority may, by order in writing, requisition any motor vehicle and may make such further order as appear to it to be necessary or expedient in connection with the requisition.

(2) Where the competent authority has requisitioned any motor vehicle under sub-section (1), it shall vest in the Government for the period of the requisition and the Government may use or deal with it in such manner as may appear to it to be expedient.

(3) Without prejudice to any powers otherwise conferred by this Ordinance, any person authorised by a competent authority may enter any premises and inspect any motor vehicle therein or thereon for the purpose of determining whether, and, if so, in what manner, any order under this section should be made in relation to such motor vehicle, or with a view to securing compliance with any order made under this section.

4. Release from requisition.—(1) The competent authority may, at any time release from requisition any motor vehicle requisitioned under section 3 and shall, as far as possible, restore the motor vehicle in as good a condition as it was when possession thereof was taken, subject only to the changes caused by reasonable wear and tear.

(2) Where any motor vehicle is to be released from requisition, the competent authority may, after such enquiry, if any, as it may in any case consider necessary to make or cause to be made, specify by order in writing to whom possession of the motor vehicle shall be given.

(3) The delivery of possession of the requisitioned motor vehicle to the person specified in the order made under sub-section (1) shall be a full discharge of the Government from all liability in respect of

such motor vehicle and the requisition shall be at an end:

Provided that nothing in this section shall prejudice any rights in respect of the motor vehicle which any other person may be entitled to by due process of law to enforce against the person to whom the possession of the motor vehicle is so delivered.

(4) Where the person to whom the possession of any requisitioned motor vehicle is to be given cannot be found and has no legal agent or other person empowered to accept delivery on his behalf, the competent authority shall cause a notice declaring that the motor vehicle is released from requisition to be published in the Official Gazette.

(5) When a notice referred to in sub-section (4) is published in the Official Gazette, the motor vehicle specified in such notice shall cease to be subject to requisition on and from the date of such publication and be deemed to have been delivered to the person entitled to possession thereof and the Government shall not be liable for any compensation or other claims in respect of the motor vehicle for any period after the said date.

5. Compensation for requisitioning of motor vehicles.—The compensation payable in respect of requisitioning of any motor vehicle shall be the sum total of the following items:—

(i) interest on the cost at which the owner had purchased the motor vehicle calculated in a manner and at a rate, not being below three per cent or above six per cent per annum, that may be prescribed for all or any class of motor vehicles:

Provided that where the motor vehicle has been obtained by the owner as a gift or its cost cannot be established by him to the satisfaction of the competent authority or its cost exceeds the current replacement price of the motor vehicle, the current price of the same motor vehicle or motor vehicle which, in the opinion of the competent authority, is substantially similar to it, shall be taken to be its cost;

(ii) an amount representing depreciation of the motor vehicle during the period of its requisition calculated at a rate not exceeding thirty per cent per annum and in a manner that may be prescribed for all or any class of motor vehicles;

(iii) an amount for the loss of the use of the motor vehicle or of any profits that might have been earned but for the requisition, at such percentage, not being less than three per cent per annum, as may be prescribed of the cost referred in clause (i) above as reduced by the depreciation calculated at the same rate as for clause (ii) above in such manner and for such period as may be so prescribed;

(iv) any further amount that the Central Government may by general or special order specify:

Provided that if during the period of requisition the motor vehicle is damaged otherwise than by normal wear and tear or lost at a time when it is not insured, there shall be paid to the owner additional compensation of a sum equal to the cost of making good the damage or, in the case of a total loss, a sum equal to the compensation that may be payable if the motor vehicle is acquired on the date of the loss,

such compensation being determined in the manner prescribed:

Provided further that the owner shall have the right to appeal to the Compensation Tribunal hereinafter provided, within thirty days of the receipt of the order of the competent authority assessing the compensation or within such further period as the Tribunal may, for sufficient cause, allow, in such form and manner as may be prescribed.

6. Compensation Tribunal.—(1) The Central Government shall by notification appoint a Compensation Tribunal for such area as may be specified in the notification to exercise the functions conferred on the Compensation Tribunal by the provisions of this Ordinance.

(2) The Compensation Tribunal shall consist of,—

(i) a person who has for at least ten years either held a judicial post or been in practice as an Advocate of a High Court, and

(ii) a person who has for at least ten years been in the practice of accountancy as a Chartered Accountant under the Chartered Accountants Act, 1949, or as a registered accountant under any law previously in force, or partly as a registered accountant and partly as a chartered accountant, or any person who has had, in the opinion of the Central Government, adequate experience of a character which renders him suitable for appointment to the Tribunal.

(3) If the members of a Tribunal constituted for any area differ in their assessment of the compensation payable to the owner of a motor vehicle, the case shall be referred by the Central Government to a member of a Tribunal constituted for any other area and it shall be decided according to the assessment made by him.

(4) The orders passed by the Compensation Tribunal on appeal shall be final.

(5) The Compensation Tribunal shall have all the powers of a Civil Court for the purpose of receiving evidence, administering oaths, enforcing the attendance of witnesses and compelling the discovery and production of documents and shall be deemed to be a Civil Court within the meaning of sections 480 and 482 of the Code of Criminal Procedure, 1898.

(6) The Central Government may, by rules—

(a) prescribe the procedure to be followed by the Compensation Tribunal in proceedings under this section; and

(b) make provision generally for carrying into effect the provisions of this section.

7. Payment of compensation.—The compensation determined by the competent authority for requisitioning any motor vehicle shall be paid within such period, at such intervals and in such manner as may be prescribed:

Provided that where payment of the compensation is delayed beyond the period so prescribed, interest shall be payable on the amount or part of the amount in arrear at such rate not being below three

per cent. or above six per cent. per annum and with effect from such date or dates as may be prescribed.

8. Power to require information.—A competent authority may, with a view to requisitioning any motor vehicle or taking any other action with respect thereto in pursuance of the provisions of this Ordinance, by order in writing,

(i) require any person to submit to it, within such time or at such intervals as may be specified in the order, such information and documents in his possession relating to the motor vehicle as may be so specified, being information and documents reasonably necessary for carrying into effect the provisions of this Ordinance;

(ii) direct that the owner or person in charge of the motor vehicle shall not without the permission of the competent authority dispose of it, or remove it from the premises in which it is kept, till the expiry of such period as may be specified in the order.

9. Penalty for contravention of orders.—If any person contravenes any order made under section 3 or section 8, he shall be punishable with imprisonment for a term which may extend to three years, or with fine, or with both.

10. Control of motor vehicles.—(1) If in the opinion of the Government it is necessary or expedient so to do for securing the defence of India and civil defence, the public safety, the maintenance of services and supplies essential to the life of the community, or the relief of distress caused by influx of refugees, serious draught, flood, fire or any other natural calamity, the Government may without prejudice to other provisions of this Ordinance, by general or special order, in such area and for such period as may be specified in the order,—

(a) regulate, restrict or give directions with respect to, the use of any motor vehicle for the purpose of road transport, or the sale or purchase of any such vehicle;

(b) require any person owning, or having in his possession or under his control, any motor vehicle (hereafter in this section referred to as «the said person») to make to any person specified in this behalf a return giving such particulars as may be specified in the order with regard to such vehicle and require such return to be verified in such manner as may be specified therein;

(c) require the said person to give notice in such manner as may be specified in the order before disposing of the motor vehicle or allowing it to pass out of his possession or control;

(d) require the said person, or any person employed in connection with any motor vehicle, to comply with any directions given by any person specified in, or duly authorised in pursuance of, the order; and such directions may require the said person or such employed person to use the vehicle for the conveyance of such persons or goods at such time and by such routes as may be set forth in the directions;

(e) prescribe the conditions subject to which, and the rates at which any motor vehicle may be hired for the purpose of road transport and persons or goods may be carried by road, and the conditions subject to which goods so carried or to be carried may be discharged or loaded;

(f) provide for the giving of directions with respect to the carriage of persons or goods on any particular motor vehicle, or by any particular route, or to any particular clearing house or depot;

(g) provide for the regulation of the priority in which persons and goods are to be carried by road and vehicles are to be used for the purpose of road transport;

(h) make such other provisions in relation to road transport as appear to the Government to be necessary or expedient.

(2) If any police officer or any other person authorised by the Government in this behalf has reason to believe that any motor vehicle is or is kept, in or upon any building, land or other premises, or is being used by any person in contravention of an order made under sub-section (1), such officer or person may—

(a) enter and search any such premises, and seize any motor vehicle found which he suspects to be therein or thereon in contravention of the order;

(b) stop such person and seize any motor vehicle which is being used in contravention of the order.

(3) If any person contravenes any order made in pursuance of this section, he shall be punishable with imprisonment for a term which may extend to one year, or with fine, or with both.

11. Service of orders and notices.—Save as otherwise expressly provided in this Ordinance, any order made or notice issued under the provisions of this Ordinance shall be deemed to have been served on the owner of a motor vehicle if it is served on the person having possession or control of that vehicle.

12. Delegation of powers.—The Government may, by notification in the Official Gazette, direct that any powers conferred or any duty imposed on that Government by any of the provisions of this Ordinance (except the power to make rules) shall, under such conditions, if any, as may be specified in the direction be exercised or discharged also by such officer or class of officers as may be so specified.

13. Protection of action taken.—(1) No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or omitted to be done in pursuance of this Ordinance or any rules or orders made thereunder.

(2) No suit or other legal proceeding shall lie against the Government for any damage caused or likely to be caused by anything in good faith done or omitted to be done in pursuance of this Ordinance or any rules or orders made thereunder.

14. Power to make rules.—(1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Ordinance.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the manner in which, and the rate at which interest, depreciation or the amount for the loss

of the use of a motor vehicle, is to be calculated for the purposes of clause (i), clause (ii) or clause (iii) of section 5, as the case may be;

(b) the principles to be followed in determining the amount of compensation in the case of a total loss of a motor vehicle;

(c) the form of, and the manner in which, an appeal may be preferred to the Compensation Tribunal;

(d) the method of payment of compensation and the computation of interest payable on the amount of compensation under section 7;

(e) any other matter which has to be or may be prescribed.

(3) Every rule made under this Ordinance shall be laid as soon as may be after it is made before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and, if before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

V. V. GIRI,
President.

N. D. P. NAMBOODIRIPAD,
Joint Secy. to the Govt. of India.

Local Self Government Department

Notification

3-124-71-LSG

In exercise of the powers conferred by sub-section (1) of the section 308 read with sections 104 and 105 of the Goa, Daman and Diu Municipalities Act, 1968 (No. 7 of 1969) and all other powers enabling him in that behalf and in supersession of all existing bye-laws in so far as they relate to matters covered by these bye-laws, the Lt. Governor of Goa, Daman and Diu hereby make the following Model Bye-laws and publish the same for guidance of Municipal Councils.

Short title.—These Bye-laws may be called the Toll Bye-laws, 1971.

Definitions.—In these Bye-laws unless the context otherwise requires,—

- (i) "Act" means the Goa, Daman and Diu Municipalities Act, 1968;
- (ii) "section" means a section of the Act;
- (iii) "toll" means the toll on animals and vehicles imposed under bye-law;
- (iv) "vehicle" shall not include any vehicle on which a wheel tax has not been imposed or a vehicle which is not liable to taxation under clause (a) of section 108 of the Act;

(v) "Animal" shall not include a dog;

(vi) "Schedule" means a schedule appended to these Bye-laws.

Bye-law 1. A toll at the rate to be done by the council specified in the schedule shall be levied and be payable on the entry into the Municipal area by the owner or person in charge of the vehicle or animal. No toll shall be payable for any additional entry during the 24 hours starting from the midnight.

Bye-law 2. The following vehicles or animals shall be exempted from the toll:—

(a) Those belonging to the Central and State Governments, Municipal Councils, Corporations, Village Panchayats and those belonging to Co-operative Societies registered or deemed to be registered under the Maharashtra Co-operative Societies Act, 1960 as applied to the Union Territory of Goa, Daman and Diu but not used or intended to be used for purposes of profit.

(b) Those used as conveyance of public servants and their luggage while travelling on duty, including transfers.

(c) Those used for the conveyance of persons or property in the custody of police officers.

(d) Those belonging to agriculturists and kept within the Municipal area and used for agricultural work.

(e) Those on which the tax levied under section 104(a) has been paid.

(f) Those exempted by Government by a general or special order.

Bye-law 3. A total shall on demand be payable by the person driving or in charge of the vehicle or animal at the time of its entry into the Municipal area.

Bye-law 4. For the purpose of preventing the evasion of toll, the Municipal Council or any person to whom the right to collect the toll has been leased under section 139 may erect toll-bars across any street and refuse to allow any vehicle or animal to enter the Municipal area without the payment of toll.

Bye-law 5. If the liability of any animal or vehicle to the payment of the toll is disputed, the owner or the person in charge of the vehicle or animal shall first pay the toll demanded, and make an application for refund to the Chief Officer or when the right to collect the toll is leased under section 139 to the person to whom the right is so leased within seven days from the payment of the same.

Provided that when the right to collect the toll has been leased under section 139, an appeal shall lie to the Chief Officer from the decision of the lessee on any application for refund.

Bye-law 6. Any person who keeps any animal or vehicle outside the Municipal area and is required to pay toll from time to time for taking such animal or vehicle into the Municipal area, shall, on application to the Chief Officer, be entitled to compound the payment of the toll for an amount equal to the amount of tax on animal or vehicle levies under the Vehicles, Animals and Boats Tax Bye-laws and which would have been payable in respect of such animal or vehicle if it had been kept within the Municipal area.

Bye-law 7. When the right to collect toll has been leased under section 139, the amount by any person in compounding under bye-law 6 shall be paid to the lessee or the lessees shall be given credit for the amount in the lease-rent payable by him to the Council.

Bye-law 8. The provision of the Vehicles, Boats and Animals Tax Bye-laws of the Municipal Council relating to a tax on Animals or vehicles shall so far as may be apply to any animal or vehicle in respect of which the payment of tolls has been compounded under bye-law 6 as if it were an animal or vehicle kept within the Municipal area from the date of the compounding of toll under bye-law 6.

Bye-law 9. The Chief Officer shall issue to the owner or the person in possession or charge of any vehicle or animal, the toll in respect of which has been compounded under bye-law 6 a token or badge or pass in respect of each such vehicle or animal indicating that the amount of toll payable in respect of such vehicle or animal has been compounded and such vehicle or animal shall be entitled to enter the Municipal area without any further payment.

SCHEDULE
(Bye-law 1)

| Class of property liable to toll | Amount for which or rate of which each class or property is liable to toll | |
|--|--|-------|
| | Rs. | Paise |
| 1. Loaded vehicle | | |
| 2. Empty vehicle | | |
| 3. Loaded Animal | | |
| 4. Unloaded animal | | |
| Bicycle or Tricycle | | |
| Cycle Rickshaw drawn by manual labour. | | |

By order and in the name of the Lieutenant Governor of Goa, Daman and Diu.

P. S. Bhatnagar, Secretary (Revenue).

Panaji, 23rd November, 1971.

Development Department 'A'

Read: Government Notification No. CDB/COOP/1167/68-71 dated 15-2-1971, published in the Government Gazette dated 5-3-1971 Series I No. 49.

Addendum

In the Government Notification read above the following should be read after 4. Investment of Funds (c)

... and the apex bank shall pay interest on the loan part of the assistance provided by the Government from out of the general income by debit to its Profit & Loss account".

As regards the repayment of principal instalments to the Government an additional paragraph

(para 4A) should be added after para 4(d): Investment of Funds.

Paragraph 4A: Repayment of Government loan.

"The instalment of principal in respect of the loans due to the Government shall be paid by debit to the Fund".

This issues with the instruction contained under Reserve Bank of India's (i) letter No. ACD.Plan.320/PR.26(Gen)-71/72 dated 28-7-1971 and (ii) No. ACD.Plan.1060/PR.26(Gen)-71-72 dated 8-10-71.

Abel do Rosario, Under Secretary (Development).

Panaji, 24th November, 1971.

Labour and Information Department

Mormugao Port Trust

Notification

MPT/IGA(E.344)/71

As required under Section 142(2) of the Major Port Trusts Act, 1963, the amendments to various Regulations adopted by the Board of Trustees are hereby published:—

I. *Amendment to the Mormugao Port Employees (Medical Attendance) Regulations, 1969.*

Substitute the words "Chief Medical Officer" for the words "Medical Officer" wherever occurring in the Mormugao Port Employees (Medical Attendance) Regulations, 1969.

II. *Amendment to the Mormugao Port Employees (Pension & Gratuity) Regulations, 1966.*

Substitute the words "Chief Medical Officer" for the words "Medical Officer" wherever occurring in the Mormugao Port Employees (Pension and Gratuity) Regulations, 1966.

III. *Amendment to the Mormugao Port Employees (Supplementary Leave) Regulations, 1966.*

Substitute the words "Chief Medical Officer" for the words "Medical Officer" wherever occurring in the Mormugao Port Employees (Supplementary Leave) Regulations, 1966.

IV. *Amendment to the Mormugao Port Employees (Leave) Regulations, 1964.*

Substitute the words "Chief Medical Officer" for the words "Medical Officer" wherever occurring in the Mormugao Port Employees (Leave) Regulations, 1964.

By order,

Shivakumar Dhindaw
Secretary

Mormugao, 30th September, 1971.

(2nd time)